Registered No. M—1175

The Mysore Gazette

Vol. 55.] PUBLISHED BY AUTHORITY. [No. 43.

BANGALORE, THURSDAY, OCTOBER 28, 1920.

PART I-A.

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT.

MUNICIPAL AND LOCAL BOARDS,

PROCEEDINGS OF THE BANGALORE CITY IMPROVEMENT COMMITTEE AT THE MEETING HELD IN THE CITY MUNICIPAL OFFICE, BANGALORE, ON SATURDAY THE 9TH OCTOBER 1920.

PRESENT.

1. Dewan Bahadur Rajasabhabhushana K. P. Puttanna Chetty, Esq., C.I.E., (Chairman).
2. B. K. Garudachar, Esq., (Vice Chairman).
3. K. Sreenivasa Rao, Esq.
4. Rev. D. A. Rees.
5. B. Usman Khan, Esq.
6. M. Ramachandra Rao Sindia, Esq.
7. B. Chinnaswami Chetty, Esq.
8. M. Subbiah, Esq., B.A.
9. V. Lakshmanaswami, Esq.

ABSENT.

1. J. Bhore, Esq., A.M.I.C.E., Superintending Engineer, Sanitary Circle, (intimated inability to attend the Meeting).
2. A. K. Pani, Esq., D.P.H., Sanitary Commissioner, (intimated his inability to attend the Meeting).
3. B. Abdur Rahmon, Esq., B.A.

The Proceedings of the Meeting held on 11th September 1920 were read and confirmed.

1. Government Order No. 4126-31—Ml. 213-16-19, dated the 22nd September 1920, passing final orders in the matter of the proposed Industrial Suburb in Bangalore.

Also Chairman's letter No. 180, dated 28th September 1920, to the Secretary to Government, Revenue Department, in the matter.

Resolution.—Recorded with the observation that the Government be requested to reconsider their decision. Carried by 7 against 2.

2. Revenue Secretary's letter No. 3821—Ml. 66-20-4, dated 18th September 1920, stating that the Proceedings of the Committee might be published in the *Mysore Gazette* at the cost of the City Improvement Funds.

Resolution.—The Proceedings of the Committee be published in the *Mysore Gazette.*

3. Letter dated 19th September 1920, from Mr. B. Chinnaswami Chetty, Member, City Improvement Committee proposing to move a resolution to continue the West Centre road of Visvesvarapuram to meet the Fort Centre road.

Resolution.—The proposed road does not seem necessary.

4. Mr. A. Krishnaswami Iyengar's application, dated 8th September 1920, asking for a small change in the alignment of the conservancy lane behind his house on site No. 193 in Visvesvarapuram.

Resolution.—Approved.

5. Progress Report of City Improvement Works for the month of Setpember 1920.

Resolution.—Recorded.

6. Special Land Acquisition Officer's progress report of acquisition work for the month of September 1920.

Resolution.—Recorded.

7. Detailed estimate amounting to Rs. 1,16,000 for the Market Frontage.

Resolution.—Approved.

8. Sub-Divisional Officer's report No. 128, dated 4th October 1920, to the Executive Engineer, City Improvement Division, stating that the internal arrangement tentatively made for the Fruit Stalls in the New General Market may be inspected by the Committee and suggesting that provision might be made below the floor of the Vegetable Stalls for the storage of unsold vegetables during nights.

Resolution. —The Committee to meet at 8-30 A.M. on Wednesday 13th instant to inspect the Stalls.

9. Letter dated 7th October 1920, from Mr. M. Ramachandra Rao Sindia, Member of the Committee, *re* the progress of work.

Resolution.—The Government be requested to expedite sanction to the schemes submitted and to the appointment of an Engineer for the City Improvement Works.

K. P. PUTTANNA CHETTY,
Chairman, City Improvement Committee, Bangalore.

BANGALORE CITY MUNICIPALITY.

Dated 9th October 1920.

Applications will be received up to 15th November 1920, from candidates who have passed Typewriting (Intermediate Grade) on a salary of Rs. 25 plus (the temporary consolidated allowance of Rs. 10) per mensem.

The applicants should have passed S. S. L. C. Examination or at least undergone course up to this standard.

B. S. RANOJI RAO,
For Honorary President.

CHIKBALLAPUR TOWN MUNICIPALITY.

Notice dated 20th September 1920.

The following bye-laws have been framed by the Chikballapur Town Municipal Council for regulating the numbering and registering of carts, carriages, motor vehicles, bicycles tricycles and other vehicles within the limits of the town of Chikballapur.

Any inhabitant of this municipality, objecting to the proposed bye-laws may within one month from the date of this notice send his objections in writing to the President, Town Municipal Council, Chikballapur.

Bye-laws framed under Section 48 (1) JJ of the Mysore Municipal Regulation, VII of 1906, for regulating the numbering and registering of carts, carriages, motor vehicles, bicycles, tricycles, and other vehicles.

Any person, who is the owner of a cart, carriage, motor vehicle, bicycle, or tricycle, or other vehicle liable to taxation in the Chikballapur Town Municipality under the law in force shall register such cart, carriage, motor vehicle, bicycle, tricycle, or other vehicle at the Town Municipal Office within thirty-one days of these bye-laws coming into force or within thirty-one days of his newly coming into possession of such cart, carriage, motor vehicle,

bicycle, tricycle or other vehicle. When he continues to be in possession of such cart, carriage, motor vehicle, bicycle, tricycle or other vehicle, he shall also register it at the said office either for the half-year within thirty-one days from 1st July or from the 1st January or for a year within thirty-one days from the 1st July each year.

Explanation.—Owner in these bye-laws includes the person in charge for the time being of such cart, carriage, motor vehicle, bicycle, tricycle, or other vehicle.

2. The above registration shall be made on payment of the half-yearly or yearly tax, on such cart, carriage, motor vehicle, bicycle or other vehicle in advance under the law in force.

3. A disc bearing the registered number shall be issued free of cost to each cart, carriage, motor vehicle, bicycle, tricycle or other vehicle so registered.

4. No cart, carriage, motor vehicle, bicycle, tricycle, or other vehicle thus registered shall be used without its number disc being conspicuously attached to it.

5. Any person who commits a breach of bye-laws 1 and 4 shall on conviction before a Magistrate be punished with a fine which may extend to Rs. 50.

S. VENKATRANGAM,
President.

HOLE-NARSIPUR TOWN MUNICIPALITY.

Notice dated 16th August 1920.

The following draft bye-laws framed by the Municipal Council of the Hole-Narsipur Town in exercise of the powers conferred on them by sections 48 (*j*), 48 (*c*) 48 (*i*), 27, 46 (*a*) and (*b*) (*i*), 48 sub-section (1), clause (*k*) of the Municipal Regulation, No. VII of 1906 and bye-laws framed under Rule 24 of the Mysore Vaccination Regulation of 1906, are published for general information. Any objection or suggestion with respect to these draft bye-laws may be made by any person in writing to the President, Town Municipal Council, Hole-Narsipur, within one month from the date of the publication hereof in the Gazette, after the expiry of which time they will be taken into consideration together with such objection or suggestion.

Draft bye-laws framed by the Hole-Narsipur Town Municipality under Section 48 (*j*) of the Mysore Municipal Regulation, VII of 1906, as amended by Regulation V of 1918.

1. In these Bye-laws the word *person* includes a Firm, Company or Association.

2. Every person resident within the jurisdiction of the Municipality holding any office or appointment, public or private or employed in any capacity, whose pay, salary or pension amounts to Rs. 30 or upwards a month and every person who exercises any profession or carries on any trade or dealing within the limits of the Municipality and every person falling under any of the denominations mentioned in schedule III of Regulation VII of 1906 as amended by Regulation V of 1918, whose income is estimated to amount to Rs. 30 or upwards a month shall pay to the Municipality a tax on his art, profession, trade, calling, office or appointment at rates mentioned in the schedule referred to above.

3. Persons whose average monthly income or pay is less than Rs. 30 are exempt from the tax.

4. The maximum and minimum tax leviable under these rules will be Rs. 100 and Re. 1 respectively.

5. When a person exercises more than one profession or carries more than one trade or dealing whether under the same name or under different names, the tax shall be calculated on his total annual income or profits from all such sources subject to the provisions of Rule 4 above.

6. Where a family consists of more than one earning adult member, and all such persons carry on trade or deal or earn separately and the earning go to the joint family the tax leviable will be computed on the aggregate of earnings of all the members of the said family.

7. Persons who though exercising a profession or carrying on trade or dealing in the Municipality do not actually reside within Municipal limits are subject to the following conditions in respect of payment of tax.

(*a*) Where the average monthly income exceeds Rs. 30 but does not exceed Rs. 60 the tax leviable on them will be Re. 1 per annum.

(*b*) In all other cases one moiety of the usual rate.

(*c*) Persons who carry on trade or dealing temporarily for short periods and who trade or deal by travelling from place to place such as travellers, dealers in metallic vessels, etc., shall be required to pay a tax calculated at the rate of 8 annas per Rs. 100 upon the average profits of their trade during the period of their trade within the Municipal limits subject to a minimum of Re. 1 irrespective of the amount of their profits.

8. When a person exercises a profession or deals or earns for only a portion of the year, he will be liable to pay a tax only for that portion of the year, only subject however to the proviso that periods less than a month will be excluded in computation and that periods over a month and within 3 months being considered as equivalent to 3 months or a quarter.

9. The tax will be leviable every half-year and will be recoverable in advance. The Municipal Council may if it is satisfied that any person is a permanent resident of the municipality not likely to leave the municipal limits under normal circumstances, and that therefore such person may be allowed to pay the tax after the period of six months instead of in advance, allow such person to pay the tax after the close of the half-year. Every such case will be considered upon the written application of the person concerned.

10. In the case of persons that have been already earning or carrying on trade or dealing at the time these rules came into force, the income or profits of the half-year for which the tax will be recovered in advance shall, when possible be calculated upon the basis of the person's income or profit of the previous half-year and where this is not possible, the income will be estimated on such other information as might become available. In the case of persons who begin to trade or deal after these rules came into force, the tax will be levied in advance having regard to the nature and extent of the trade or dealing, etc., and if this is not possible, the minimum tax prescribed will be leviable.

11. Any person who has paid the tax for a whole half-year in advance and who it is afterwards found is entitled to a reduction shall be entitled to a refund of such amount as he may be entitled to. But any such person who is subsequently found to be liable to enhanced tax will be required to pay the excess.

12. The amount of profit or income, etc., will be estimated by a committee called the "Tax Committee" consisting of 3 Municipal Councillors and two others whom the Municipal Council might appoint or all the 5 members being appointed from out of the municipal members as the Council might deem fit. The Committee will have a Chairman who shall always be a Municipal Councillor and not an outsider and the Chairman will be appointed by a resolution of the Municipal Council.

13. The members of the Committee shall be appointed by the Municipal Council at the commencement of each official year. Three members shall form a *quorum* at the meetings of this Committee.

14. The Tax Committee shall as soon as possible after its appointment prepare an assessment list giving therein particulars as to the name of the earning person, the nature of his profession, etc., the annual or the average monthly income or profit, the rate and class of assessment proposed and all other necessary particulars. The lists shall be prepared afresh every year though regard may be had to the entries of the previous years. These entries however shall be checked with the monthly or quarterly statements submitted by the tax inspectors appointed under rule 29 below.

15. The Tax Committee may for the purposes of the list require any person exercising any profession or carrying on any trade or dealing to submit to the Municipal Office a written statement showing his income or profits for the year or half-year preceding. The statement shall be submitted not later than the date specified in the notice issued by the Tax Committee.

16. The Tax Committee may require any person liable to taxation under these rules to produce any accounts or documents they might think fit and necessary for the proper estimation of income or profits and may also call upon the said person to furnish such information as may be deemed necessary for the purpose of these rules. Every person so required shall give or produce true and correct information or accounts. Failure to furnish the information or accounts or furnishing information or producing accounts or statements which are untrue, is punishable with fine which may extend to Rs. 100, under the provisions of the Municipal Regulation, without prejudice to any other punishment he may be liable under the provisions of the Indian Penal Code.

17. The Tax Committee may also obtain the necessary information touching the correct estimation of income or profit from such other sources as it may deem fit.

18. On or before the 20th of January and 20th of July of every year, the Tax Committee shall deliver to the Municipal Council the assessment list proposed by it. The said list will be signed by the Chairman and by at least two other members of the Committee.

19. The Municipal Council shall examine the list and shall then cause copies of the list to be posted up at the Municipal Office and at such other important places as the Council might think fit. The list shall also notify that objections to the assessment will be received for a period not exceeding fifteen days from the date of posting the list.

20. All objections to the proposed assessment shall be in writing and properly signed by the person affected or by his agent, and delivered at the Municipal Office, addressed to the Vice-President within the time mentioned and shall set forth briefly the grounds of objection. All objections so received, shall be numbered seriatum and will be entered in a

register to be maintained for the purpose and notice shall then be given of the day, time and place, when and whereat the objections will be considered. For any satisfactory reason, the Municipal Council may condone any delay in the filing of objections.

21. At the time and place so fixed, the objections will be considered and disposed of by the Municipal Council in the presence of the objector or of his agent or representative authorised in writing on this behalf. If after due notice, the objector does not appear, his application will be disposed of in his absence.

22. When the objections, etc., have been disposed of, the assessment as finally confirmed by the Municipal Council shall be entered in appropriate columns of the list, which shall then be signed by the Vice-President and countersigned by the President. A register of assessment will be maintained in the Municipal Office giving all particulars touching this assessment and the said register will be signed and countersigned by the Vice-President and President of the Council, and shall also bear the seal of the Municipality and the register will be open for inspection of the persons concerned.

23. The Municipal Council may refer the objections to the Managing Committee of the Municipality in which case the objector will have a right of appeal to the Municipal Council whose decision in all questions relating to assessment shall be final. Any person aggrieved by the decision of the Managing Committee may prefer an appeal to the Municipal Council within a fortnight from the date of the decision, and under no circumstances the time fixed above shall be enhanced.

24. After the assessment lists have become final, the Municipal Council shall cause bills to be prepared and sent to the persons concerned and the preparation and service of all bills under these rules will be governed by the provisions of sections 154 and 155 of the Municipal Regulation.

24A. The Municipal Council may of its own motion or for any other sufficient cause, revise, alter or modify the decision of the Managing Committee after recording its reasons. Provided such revision shall always be made after proper notice to the persons concerned.

25. Recovery of claims under these rules will be governed by the provisions of chapter VIII of the Municipal Regulation.

26. Notwithstanding anything in these rules, every person commencing to exercise any profession or to carry on any trade or dealing in the Municipality who has not been required to furnish a return under these rules shall within 30 days of so commencing give intimation of the fact to the Vice-President of the Municipal Council.

27. Every person liable to the tax who shall change either the designation of his firm or the nature of his profession, trade or dealing or his place of business, shall within 30 days of such change given intimation thereof in writing to the Vice-President or the Municipal Council. Omission to do so will not entitle him to any benefit that he might become entitled to by such change.

28. After the receipt of intimation under rules 26 or 27, the Vice-President shall refer to the Municipal Council, who shall determine whether and what amendment of the assessment list and register are required. Any person affected by the amendment which is proposed to be made shall be given sufficient notice of the time, firm and place at which, the final order regarding the proposed amendment will be passed. On the date so fixed, such person may either personally or by a properly authorised agent, represent his case to the Municipal Council, who after considering such objections, if any, shall pass final orders. No assessment shall be increased without giving notice to the person affected.

29. The Municipal Council shall appoint one or more inspectors called the "Tax Inspectors" whose duty it shall be to see that every person who is liable to the tax has been assessed and to report to the Council, all cases in which such persons have escaped being assessed or cases of persons who have been under-assessed. These inspectors will also collect information and submit monthly or quarterly returns showing the approximate income or profit of every person falling under these rules and to this effect they will be entitled to receive from the persons liable to be taxed all such information as the Tax Committee is entitled to get. These inspectors shall also perform such other functions and prepare such statements or statistics as the Tax Committee or the Municipal Council may require them to do. The tax inspectors may be specially appointed on this behalf or the duties of this office may be imposed on any other officer already otherwise employed under the Council.

30. Failure to furnish the information required by either rule 26 or 27 shall be punished with fine which may extend to Rs. 50.

SCHEDULE III.

TAX ON ARTS, PROFESSIONS, TRADES AND CALLINGS.

CLASS I.

Every person holding any office or appointment, public or private, or employed in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs. 2,000 a month or upwards:—

(i) Carrying on business as a Company	Yearly.
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Ship-owners, Boat-owners, Auctioneers and Commission Agents	
(iii) Bankers, Money-lenders, Money-changers and Pawn brokers ...	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bills of Exchange	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys. Pleaders and Law Agents	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas	
(viii) Architects and Civil Engineers	Rs. 100
(ix) Dentists and Veterinary Surgeons	
(x) Owners and Farmers of Markets and Toll-farmers	
(xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard saloons	
(xii) Builders and Surveyors	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds ...	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers ...	
(xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages	
(xvi) Artizans	

CLASS II.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 1,500 a month or upwards ... ... Rs. 75

CLASS III.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,000 a month or upwards ... ... Rs. 50

CLASS IV.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 500 a month or upwards ... ... Rs. 25

CLASS V.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards ... ... Rs. 12

CLASS VI.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards ... ... Rs. 8

CLASS VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 100 a month or upwards ... ... Rs. 4